

EXHIBIT 1

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT 1 – PROPOSED ALLOWED AMOUNTS

	NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
1	WILMINGTON TRUST COMPANY, AS INDENTURE TRUSTEE ATTN: JULIE J. BECKER 50 SOUTH SIXTH STREET, SUITE 1290, DROP CODE: 1700/MINNESOTA MINNEAPOLIS, MN 55402-1544	10082	Lehman Brothers Holdings Inc.	524908AA8	Unsecured	\$300,000,000.00*	Unsecured	\$288,955,497.33
				524908BF6	Unsecured	\$150,000,000.00*	Unsecured	\$151,558,333.33
				524908BQ2	Unsecured	\$250,000,000.00*	Unsecured	\$222,934,630.00
				524908CF5	Unsecured	\$400,000,000.00*	Unsecured	\$318,756,465.69
				524908CM0	Unsecured	\$1,000,000,000.00*	Unsecured	\$696,306,720.94
				524908LK4	Unsecured	\$57,800,000.00*	Unsecured	\$47,881,319.91
				524908R51	Unsecured	\$30,000,000.00*	Unsecured	\$30,199,208.67
				524908R69	Unsecured	\$70,000,000.00*	Unsecured	\$70,464,820.22
				524908R77	Unsecured	\$320,000,000.00*	Unsecured	\$30,199,208.67
				524908S27	Unsecured	\$465,000,000.00*	Unsecured	\$468,067,067.67
				524908SQ4	Unsecured	\$300,000,000.00*	Unsecured	\$300,451,000.00
				524908X21	Unsecured	\$100,000,000.00*	Unsecured	\$100,235,888.89
				524908X54	Unsecured	\$400,000,000.00*	Unsecured	\$400,943,555.56
				52517P2K6	Unsecured	\$2,750,000,000.00*	Unsecured	\$2,509,557,031.07
				52517P2L4	Unsecured	\$100,000,000.00*	Unsecured	\$100,136,791.67
				52517P2S9	Unsecured	\$35,000,000.00*	Unsecured	\$35,542,500.00
				52517P3M1	Unsecured	\$7,000,000.00*	Unsecured	\$7,040,444.44
				52517P3Y5	Unsecured	\$7,000,000.00*	Unsecured	\$7,061,833.33
				52517P4A6	Unsecured	\$8,000,000.00*	Unsecured	\$8,074,666.67
				52517P4C2	Unsecured	\$1,500,000,000.00*	Unsecured	\$1,155,950,102.67
				52517P4Z1	Unsecured	\$750,000,000.00*	Unsecured	\$197,904,225.56
				52517P5C1	Unsecured	\$220,000,000.00*	Unsecured	\$221,372,863.56
				52517P5D9	Unsecured	\$590,000,000.00*	Unsecured	\$291,822,572.67
				52517P5E7	Unsecured	\$250,000,000.00*	Unsecured	\$231,450,599.78
				52517P5X5	Unsecured	\$2,250,000,000.00*	Unsecured	\$2,193,609,499.95
				52517P5Y3	Unsecured	\$1,000,000,000.00*	Unsecured	\$951,506,295.33

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

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NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
			52517P6B2	Unsecured	\$5,000,000.00*	Unsecured	\$5,148,500.00
			52517P7A3	Unsecured	\$16,405,000.00*	Unsecured	\$14,000,723.98
			52517P7L9	Unsecured	\$15,000,000.00*	Unsecured	\$15,390,937.50
			52517PA35	Unsecured	\$1,000,000,000.00*	Unsecured	\$837,535,676.63
			52517PAE1	Unsecured	\$55,000,000.00*	Unsecured	\$11,362,726.42
			52517PAZ4	Unsecured	\$50,000,000.00*	Unsecured	\$50,670,833.33
			52517PB34	Unsecured	\$20,000,000.00*	Unsecured	\$20,568,138.89
			52517PC33	Unsecured	\$200,000,000.00*	Unsecured	\$203,869,888.89
			52517PC41	Unsecured	\$150,000,000.00*	Unsecured	\$150,497,291.67
			52517PC58	Unsecured	\$600,000,000.00*	Unsecured	\$563,828,515.51
			52517PD57	Unsecured	\$750,000,000.00*	Unsecured	\$704,831,320.83
			52517PD65	Unsecured	\$975,000,000.00*	Unsecured	\$811,305,663.18
			52517PE23	Unsecured	\$500,000,000.00*	Unsecured	\$475,029,928.43
			52517PF63	Unsecured	\$1,000,000,000.00*	Unsecured	\$979,343,836.71
			52517PF71	Unsecured	\$300,000,000.00*	Unsecured	\$301,838,229.17
			52517PG21	Unsecured	\$1,000,000,000.00*	Unsecured	\$871,182,624.61
			52517PG39	Unsecured	\$350,000,000.00*	Unsecured	\$331,563,558.33
			52517PG96	Unsecured	\$550,000,000.00*	Unsecured	\$511,098,766.67
			52517PH61	Unsecured	\$750,000,000.00*	Unsecured	\$718,613,322.78
			52517PK59	Unsecured	\$800,000,000.00*	Unsecured	\$790,128,562.50
			52517PK67	Unsecured	\$750,000,000.00*	Unsecured	\$624,646,219.79
			52517PK83	Unsecured	\$950,000,000.00*	Unsecured	\$854,158,369.02
			52517PL25	Unsecured	\$22,225,000.00*	Unsecured	\$21,579,176.28
			52517PL33	Unsecured	\$925,000,000.00*	Unsecured	\$877,053,697.00
			52517PL58	Unsecured	\$52,500,000.00*	Unsecured	\$53,161,088.02
			52517PN98	Unsecured	\$1,350,000,000.00*	Unsecured	\$1,094,839,746.62
			52517PNZ0	Unsecured	\$150,000,000.00*	Unsecured	\$37,041,169.65
			52517PP21	Unsecured	\$150,000,000.00*	Unsecured	\$149,918,289.19
			52517PP96	Unsecured	\$125,000,000.00*	Unsecured	\$126,911,111.11
			52517PQ38	Unsecured	\$25,000,000.00*	Unsecured	\$25,374,652.78
			52517PQ46	Unsecured	\$1,000,000,000.00*	Unsecured	\$919,315,709.62
			52517PQ53	Unsecured	\$650,000,000.00*	Unsecured	\$605,346,931.37
			52517PQ61	Unsecured	\$400,000,000.00*	Unsecured	\$398,567,499.63
			52517PR52	Unsecured	\$12,000,000.00*	Unsecured	\$12,081,272.50

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NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
			52517PR60	Unsecured	\$1,500,000,000.00*	Unsecured	\$1,313,758,746.19
			52517PR78	Unsecured	\$1,500,000,000.00*	Unsecured	\$1,381,009,794.28
			52517PRF0	Unsecured	\$5,420,154.78*	Unsecured	\$4,058,430.27
			52517PRH6	Unsecured	\$2,012,750.71*	Unsecured	\$1,507,997.42
			52517PRX1	Unsecured	\$1,708,000.00*	Unsecured	\$1,261,813.99
			52517PS69	Unsecured	\$25,000,000.00*	Unsecured	\$22,378,555.56
			52517PSC6	Unsecured	\$1,500,000,000.00*	Unsecured	\$1,370,602,808.59
			52517PSJ1	Unsecured	\$10,750,000.00*	Unsecured	\$10,921,462.50
			52517PSL6	Unsecured	\$15,000,000.00*	Unsecured	\$15,182,778.13
			52517PSZ5	Unsecured	\$360,000,000.00*	Unsecured	\$334,311,179.17
			52517PV81	Unsecured	\$5,000,000.00*	Unsecured	\$5,147,000.00
			52517PVM0	Unsecured	\$500,000,000.00*	Unsecured	\$491,246,529.43
			52517PVU2	Unsecured	\$500,000,000.00*	Unsecured	\$459,599,188.80
			52517PVV0	Unsecured	\$1,150,000,000.00*	Unsecured	\$1,073,664,999.47
			52517PW23	Unsecured	\$30,000,000.00*	Unsecured	\$30,455,000.00
			52517PW31	Unsecured	\$1,600,000,000.00*	Unsecured	\$1,423,688,644.54
			52517PW49	Unsecured	\$250,000,000.00*	Unsecured	\$204,149,884.86
			52517PW56	Unsecured	\$650,000,000.00*	Unsecured	\$645,859,731.25
			52517PW64	Unsecured	\$2,000,000.00*	Unsecured	\$2,013,545.42
			52517PXT3	Unsecured	\$500,000,000.00*	Unsecured	\$467,983,685.42
			52517PXU0	Unsecured	\$600,000,000.00*	Unsecured	\$530,132,623.79
			52517PYN5	Unsecured	\$1,100,000,000.00*	Unsecured	\$1,019,889,810.33
			52517PZE4	Unsecured	\$30,000,000.00*	Unsecured	\$30,044,031.33
			52517PZW4	Unsecured	\$15,000,000.00*	Unsecured	\$15,022,765.67
			52517PZX2	Unsecured	\$15,000,000.00*	Unsecured	\$15,023,599.00
			52519FAB7	Unsecured	\$2,317,000.00*	Unsecured	\$2,291,508.33
			52519FAC5	Unsecured	\$3,692,000.00*	Unsecured	\$3,416,871.33
			52519FAD3	Unsecured	\$5,518,000.00*	Unsecured	\$5,365,707.75
			52519FAE1	Unsecured	\$7,270,000.00*	Unsecured	\$6,792,110.00
			52519FAG6	Unsecured	\$1,451,000.00*	Unsecured	\$1,457,227.21
			52519FAH4	Unsecured	\$5,391,000.00*	Unsecured	\$4,967,664.58
			52519FAJ0	Unsecured	\$4,272,000.00*	Unsecured	\$4,057,837.50
			52519FAK7	Unsecured	\$2,248,000.00*	Unsecured	\$2,251,808.75
			52519FAL5	Unsecured	\$5,934,000.00*	Unsecured	\$5,374,743.75

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				CLASS	AMOUNT	CLASS	AMOUNT
			52519FAM3	Unsecured	\$13,150,000.00*	Unsecured	\$12,322,219.17
			52519FAN1	Unsecured	\$5,251,000.00*	Unsecured	\$4,880,663.04
			52519FAP6	Unsecured	\$5,596,000.00*	Unsecured	\$5,033,967.08
			52519FAQ4	Unsecured	\$839,000.00*	Unsecured	\$815,248.00
			52519FAR2	Unsecured	\$1,986,000.00*	Unsecured	\$1,861,261.50
			52519FAS0	Unsecured	\$7,866,000.00*	Unsecured	\$7,107,842.00
			52519FAT8	Unsecured	\$2,880,000.00*	Unsecured	\$2,474,985.33
			52519FAU5	Unsecured	\$50,000,000.00*	Unsecured	\$45,444,214.31
			52519FAV3	Unsecured	\$8,085,000.00*	Unsecured	\$7,354,949.00
			52519FAW1	Unsecured	\$5,081,000.00*	Unsecured	\$4,911,379.17
			52519FAX9	Unsecured	\$8,148,000.00*	Unsecured	\$7,359,094.17
			52519FAZ4	Unsecured	\$11,153,000.00*	Unsecured	\$10,169,397.08
			52519FBA8	Unsecured	\$10,129,000.00*	Unsecured	\$8,981,979.58
			52519FBB6	Unsecured	\$6,194,000.00*	Unsecured	\$5,495,408.81
			52519FBC4	Unsecured	\$6,310,000.00*	Unsecured	\$5,383,224.00
			52519FBD2	Unsecured	\$4,399,000.00*	Unsecured	\$3,843,684.62
			52519FBE0	Unsecured	\$10,412,000.00*	Unsecured	\$8,678,525.52
			52519FBF7	Unsecured	\$3,954,000.00*	Unsecured	\$3,201,541.39
			52519FBG5	Unsecured	\$25,000,000.00*	Unsecured	\$23,592,311.11
			52519FBH3	Unsecured	\$8,546,000.00*	Unsecured	\$6,695,646.53
			52519FBJ9	Unsecured	\$13,445,000.00*	Unsecured	\$10,624,156.11
			52519FBK6	Unsecured	\$7,446,000.00*	Unsecured	\$5,702,923.60
			52519FBL4	Unsecured	\$1,323,000.00*	Unsecured	\$1,314,823.61
			52519FBM2	Unsecured	\$3,163,000.00*	Unsecured	\$2,754,201.39
			52519FBN0	Unsecured	\$25,165,000.00*	Unsecured	\$23,670,026.15
			52519FBP5	Unsecured	\$1,317,000.00*	Unsecured	\$1,184,687.22
			52519FBS9	Unsecured	\$3,041,000.00*	Unsecured	\$2,942,678.20
			52519FBT7	Unsecured	\$689,000.00*	Unsecured	\$632,013.96
			52519FBU4	Unsecured	\$643,000.00*	Unsecured	\$441,505.78
			52519FBV2	Unsecured	\$3,773,000.00*	Unsecured	\$3,201,908.67
			52519FBW0	Unsecured	\$12,932,000.00*	Unsecured	\$11,767,115.21
			52519FBX8	Unsecured	\$6,791,000.00*	Unsecured	\$6,177,590.33
			52519FBY6	Unsecured	\$60,000,000.00*	Unsecured	\$56,637,913.67
			52519FBZ3	Unsecured	\$2,217,000.00*	Unsecured	\$2,074,480.43

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				CLASS	AMOUNT	CLASS	AMOUNT
			52519FCA7	Unsecured	\$6,826,000.00*	Unsecured	\$5,993,870.69
			52519FCB5	Unsecured	\$57,687,000.00*	Unsecured	\$54,342,445.50
			52519FCC3	Unsecured	\$11,039,000.00*	Unsecured	\$9,919,586.67
			52519FCD1	Unsecured	\$5,000,000.00*	Unsecured	\$4,063,736.22
			52519FCE9	Unsecured	\$12,178,000.00*	Unsecured	\$10,516,825.56
			52519FCF6	Unsecured	\$6,337,000.00*	Unsecured	\$5,313,572.25
			52519FCG4	Unsecured	\$5,000,000.00*	Unsecured	\$4,130,558.83
			52519FCH2	Unsecured	\$13,982,000.00*	Unsecured	\$11,744,290.21
			52519FCJ8	Unsecured	\$11,884,000.00*	Unsecured	\$10,134,951.91
			52519FCK5	Unsecured	\$12,817,000.00*	Unsecured	\$10,910,525.00
			52519FCL3	Unsecured	\$11,957,000.00*	Unsecured	\$10,673,540.71
			52519FCM1	Unsecured	\$8,821,000.00*	Unsecured	\$7,190,645.20
			52519FCN9	Unsecured	\$11,700,000.00*	Unsecured	\$9,719,820.50
			52519FCP4	Unsecured	\$6,794,000.00*	Unsecured	\$5,747,820.75
			52519FCQ2	Unsecured	\$11,489,000.00*	Unsecured	\$10,133,082.13
			52519FCR0	Unsecured	\$100,000,000.00*	Unsecured	\$96,502,527.50
			52519FCT6	Unsecured	\$9,793,000.00*	Unsecured	\$8,618,509.30
			52519FCU3	Unsecured	\$12,276,000.00*	Unsecured	\$11,179,362.00
			52519FCV1	Unsecured	\$23,537,000.00*	Unsecured	\$21,929,274.89
			52519FCW9	Unsecured	\$2,082,000.00*	Unsecured	\$1,911,125.02
			52519FCX7	Unsecured	\$25,000,000.00*	Unsecured	\$23,479,552.50
			52519FCY5	Unsecured	\$32,852,000.00*	Unsecured	\$30,989,587.50
			52519FCZ2	Unsecured	\$873,000.00*	Unsecured	\$864,150.67
			52519FDA6	Unsecured	\$909,000.00*	Unsecured	\$910,363.50
			52519FDB4	Unsecured	\$724,000.00*	Unsecured	\$678,128.33
			52519FDC2	Unsecured	\$12,903,000.00*	Unsecured	\$12,020,182.92
			52519FDD0	Unsecured	\$13,069,000.00*	Unsecured	\$11,488,533.73
			52519FDE8	Unsecured	\$11,995,000.00*	Unsecured	\$10,619,321.33
			52519FDF5	Unsecured	\$70,000.00*	Unsecured	\$71,847.71
			52519FDG3	Unsecured	\$16,587,000.00*	Unsecured	\$14,352,874.13
			52519FDH1	Unsecured	\$19,227,000.00*	Unsecured	\$16,320,155.98
			52519FDJ7	Unsecured	\$23,878,000.00*	Unsecured	\$21,340,233.37
			52519FDK4	Unsecured	\$20,000,000.00*	Unsecured	\$17,629,674.56
			52519FDL2	Unsecured	\$10,000,000.00*	Unsecured	\$9,177,554.75

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			52519FDM0	Unsecured	\$13,343,000.00*	Unsecured	\$12,136,305.25
			52519FDN8	Unsecured	\$7,209,000.00*	Unsecured	\$6,855,010.50
			52519FDP3	Unsecured	\$25,174,000.00*	Unsecured	\$22,744,921.75
			52519FDQ1	Unsecured	\$15,000,000.00*	Unsecured	\$14,013,462.22
			52519FDR9	Unsecured	\$2,592,000.00*	Unsecured	\$2,475,524.52
			52519FDS7	Unsecured	\$15,000,000.00*	Unsecured	\$13,932,001.56
			52519FDT5	Unsecured	\$6,903,000.00*	Unsecured	\$6,424,043.96
			52519FDU2	Unsecured	\$7,920,000.00*	Unsecured	\$7,158,246.67
			52519FDV0	Unsecured	\$6,372,000.00*	Unsecured	\$5,936,060.00
			52519FDW8	Unsecured	\$11,106,000.00*	Unsecured	\$9,635,185.20
			52519FDX6	Unsecured	\$11,028,000.00*	Unsecured	\$9,992,845.20
			52519FDY4	Unsecured	\$14,451,000.00*	Unsecured	\$12,466,878.63
			52519FDZ1	Unsecured	\$7,231,000.00*	Unsecured	\$6,357,601.88
			52519FEA5	Unsecured	\$11,101,000.00*	Unsecured	\$9,722,048.34
			52519FEB3	Unsecured	\$10,967,000.00*	Unsecured	\$9,834,078.92
			52519FEC1	Unsecured	\$11,474,000.00*	Unsecured	\$10,432,871.10
			52519FED9	Unsecured	\$18,761,000.00*	Unsecured	\$17,523,282.56
			52519FEE7	Unsecured	\$3,589,000.00*	Unsecured	\$3,267,712.80
			52519FEF4	Unsecured	\$7,130,000.00*	Unsecured	\$6,475,646.91
			52519FEG2	Unsecured	\$6,422,000.00*	Unsecured	\$6,343,305.89
			52519FEH0	Unsecured	\$10,000,000.00*	Unsecured	\$18,912,348.00
			52519FEJ6	Unsecured	\$35,000,000.00*	Unsecured	\$33,910,272.00
			52519FEK3	Unsecured	\$748,000.00*	Unsecured	\$700,792.00
			52519FEL1	Unsecured	\$18,326,000.00*	Unsecured	\$17,736,111.40
			52519FEM9	Unsecured	\$610,000.00*	Unsecured	\$610,635.42
			52519FEN7	Unsecured	\$10,000,000.00*	Unsecured	\$9,926,296.00
			52519FEP2	Unsecured	\$9,830,000.00*	Unsecured	\$9,777,657.57
			52519FEQ0	Unsecured	\$6,735,000.00*	Unsecured	\$6,590,473.45
			52519FER8	Unsecured	\$10,084,000.00*	Unsecured	\$9,815,267.15
			52519FES6	Unsecured	\$7,593,000.00*	Unsecured	\$7,450,241.16
			52519FET4	Unsecured	\$7,359,000.00*	Unsecured	\$7,591,523.96
			52519FEU1	Unsecured	\$34,012,000.00*	Unsecured	\$35,056,138.44
			52519FEV9	Unsecured	\$14,000,000.00*	Unsecured	\$14,383,288.89
			52519FEW7	Unsecured	\$14,635,000.00*	Unsecured	\$15,023,437.29

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				CLASS	AMOUNT	CLASS	AMOUNT
			52519FEX5	Unsecured	\$41,249,000.00*	Unsecured	\$42,291,683.06
			52519FEY3	Unsecured	\$1,178,000.00*	Unsecured	\$1,185,730.63
			52519FEZ0	Unsecured	\$2,989,000.00*	Unsecured	\$3,053,761.67
			52519FFA4	Unsecured	\$3,992,000.00*	Unsecured	\$4,076,580.50
			52519FFB2	Unsecured	\$14,311,000.00*	Unsecured	\$14,410,344.36
			52519FFC0	Unsecured	\$24,643,000.00*	Unsecured	\$24,800,149.83
			52519FFD8	Unsecured	\$35,909,000.00*	Unsecured	\$36,123,842.33
			52519FFE6	Unsecured	\$43,895,000.00*	Unsecured	\$43,998,437.50
			52519FFF3	Unsecured	\$21,829,000.00*	Unsecured	\$21,949,059.50
			52519FFG1	Unsecured	\$27,564,000.00*	Unsecured	\$27,643,944.79
			52519FFH9	Unsecured	\$10,623,000.00*	Unsecured	\$10,640,262.38
			52519FFJ5	Unsecured	\$10,438,000.00*	Unsecured	\$10,470,038.86
			52519FFK2	Unsecured	\$6,151,000.00*	Unsecured	\$6,155,613.25
			52519FFL0	Unsecured	\$2,675,000.00*	Unsecured	\$2,749,379.86
			52519FFM8	Unsecured	\$7,876,000.00*	Unsecured	\$8,091,714.89
			52519FFN6	Unsecured	\$7,482,000.00*	Unsecured	\$7,679,057.18
			52519FFP1	Unsecured	\$648,000.00*	Unsecured	\$657,657.00
			52520WDF5	Unsecured	\$175,000,000.00*	Unsecured	\$175,310,552.67
			52520WDK4	Unsecured	\$272,200,000.00*	Unsecured	\$97,372,489.82
			5252M0AR8	Unsecured	\$19,000,000.00*	Unsecured	\$19,284,472.22
			5252M0AT4	Unsecured	\$7,000,000.00*	Unsecured	\$7,085,236.81
			5252M0AV9	Unsecured	\$38,000,000.00*	Unsecured	\$5,360,009.84
			5252M0BZ9	Unsecured	\$4,000,000,000.00*	Unsecured	\$3,418,022,031.25
			5252M0CB1	Unsecured	\$42,000,000.00*	Unsecured	\$42,302,166.67
			5252M0CW5	Unsecured	\$9,000,000.00*	Unsecured	\$9,066,914.44
			5252M0DE4	Unsecured	\$5,000,000.00*	Unsecured	\$5,036,944.44
			5252M0DY0	Unsecured	\$300,000,000.00*	Unsecured	\$301,673,768.25
			5252M0EJ2	Unsecured	\$3,000,000.00*	Unsecured	\$3,011,833.33
			5252M0FD4	Unsecured	\$2,500,000,000.00*	Unsecured	\$2,188,282,002.66
			82087KAG4	Unsecured	\$26,000,000.00*	Unsecured	\$15,952,411.90
				Subtotal	\$49,780,480,905.49*	Subtotal	\$43,830,978,612.84
				TOTAL	\$49,780,480,905.49	TOTAL	\$43,830,978,612.84

* - Indicates claim contains unliquidated and/or undetermined amounts